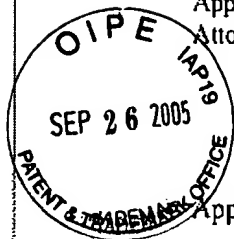


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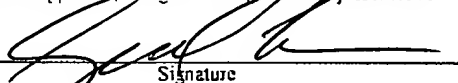
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Dennis J. ADAMS et al.
Application No. : 09/882,646
Filed : June 15, 2001
For : **SYSTEM FOR AND METHOD OF ADJUSTING TEMPO TO
MATCH AUDIO EVENTS TO VIDEO EVENTS OR OTHER
AUDIO EVENTS IN A RECORDED SIGNAL**
Art Unit : 2173
Examiner : THAI, Cuong T.

I hereby certify that this correspondence is being deposited with
the United States Postal Service as first class mail in an envelope
address to : Commissioner for Patents, P.O. Box 1450, Alexandria,
VA 22313-1450, on the date shown below:

Samuel S. Lee, Reg. No. 42,791

Name of Applicant, Assignee or Registered Representative


Signature

September 22, 2005

Date of Signature

745 Fifth Avenue
New York, New York 10151

POWER OF ATTORNEY BY ASSIGNEE AND REVOCATION OF PRIOR POWERS

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

Under 37 C.F.R. §3.73(b), SP Software Acquisition Company (name changed to
Madison Media Software, Inc. on May 18, 2004), a Delaware corporation with offices at 10202
West Washington Boulevard, Culver City, California 90232, certifies that it is the assignee of

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PATENT

Application No. 09/882,646

Attorney Docket No. 450103-05761

100% of the right, title and interest in the utility patent application identified above by virtue of an assignment from the inventor.

The undersigned has reviewed all the documents in the chain of title of the patent application identified above and, to the best of undersigned's knowledge and belief, title is in the assignee, SP Software Acquisition Company.

The undersigned, whose title is supplied below, is empowered to act on behalf of the assignee.

The undersigned, acting on behalf of the assignees, hereby revokes all powers of attorney previously granted in the application and appoints:

William S. Frommer (Reg. Number 25,506), and
Samuel S. Lee (Reg. Number 42,791)
Frommer Lawrence & Haug LLP
745 Fifth Avenue
New York, NY 10151

With full power of substitution and revocation, to prosecute the application and to transact all business in the United States Patent and Trademark Office connected therewith.

All correspondence regarding the application should be sent to William S. Frommer at Frommer Lawrence & Haug LLP, 745 Fifth Avenue, New York, NY 10151; telephone (212) 588-0800; facsimile (212) 588-0500.

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PATENT
Application No. 09/882,646
Attorney Docket No. 450103-05761

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

MADISON MEDIA SOFTWARE, INC.
(formerly SP SOFTWARE ACQUISITION COMPANY)
Its Authorized Representative

Date: 09/22/2005

Signature: _____

Jennifer Kuo

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